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# FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

## Report of the Fifth Committee (Part II)

Rapporteur: Mr. Mahbub KABIR (Bangladesh)

## I. INTRODUCTION

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 120 appear in the report of the Committee contained in document A/48/752.

2. At its 51st and 52nd meetings, on 11 and 16 March 1994, the Fifth Committee considered the item entitled "Financial reports and audited financial statements, and reports of the Board of Auditors". Statements and observations made in the course of the Committee's consideration of this item are reflected in the relevant summary records (A/C.5/48/SR.51 and 52).

## II. CONSIDERATION OF DRAFT DECISION A/C.5/48/L.43

3. At the 51st meeting, on 11 March, the representative of Belgium, following informal consultations, introduced a draft decision (A/C.5/48/L.43).

4. At its 52nd meeting, on 16 March 1994, the Committee adopted draft decision A/C.5/48/L.43 without a vote (see para. 5).

## III. RECOMMENDATION OF THE FIFTH COMMITTEE

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

## Special audit of all aspects of procurement for peace-keeping operations and observer missions

The General Assembly, recalling its resolutions 47/211 of 23 December 1992 and 48/216 of 23 December 1993, requests the Board of Auditors to conduct a special audit of all aspects of procurement for peace-keeping operations and observer missions and to submit its findings and recommendations to the General Assembly at the earliest possible opportunity and no later than the forty-ninth session.

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